Amendments to the Claims:

- 1. (Original) A cosmetic composition comprising:
- a cellulose-based film forming agent; and
- a polyurethane resin having a weight average molecular weight about 20,000 to about 80,000 and a glass transition temperature (t_g) of about -4°C to about -40°C.
- (Original) The composition of claim 1, wherein said cellulose-based film forming agent is nitrocellulose.
- 3. (Original) The composition of claim 1, wherein said cellulose-based film forming agent is present in an amount about 5 wt% to about 15 wt% of the total weight of the composition.
- 4. (Original) The composition of claim 1, wherein said polyurethane resin is selected from the group consisting of the general structures:

$$[-O-(CH_2-CH_2CH_2-O-)_v-C(O)-NH-R-NH-C(O)-];$$

and combinations thereof, wherein R is an nonaromatic moiety, x is an integer of from 5 to 50, and y is an integer of from 5 to about 40.

5. (Original) The composition of claim 4, wherein R is an aliphatic moiety.

- 6. (Original) The composition of claim 5, wherein a glass transition temperature (t_g) of about -4°C to about -20°C.
- 7. (Original) The composition of claim 1, wherein said polyurethane resin is present in an amount about 2 wt% to about 15 wt% of the total weight of the composition.
- 8. (Original) The composition of claim 1, further comprising a arylsulfonamide epoxy resin.
- 9. (Original) The composition of claim 8, wherein said arylsulfonamide epoxy resin is tosylamide epoxy resin.
- 10. (Original) The composition of claim 8, wherein said arylsulfonamide epoxy resin present in an amount about 1 wt% to about 15 wt% of the total weight of the composition.
- 11. (Original) The composition of claim 1, further comprising a solvent in an amount about 45 wt% to about 95 wt% of the total weight of the composition.
- 12. (Original) The composition of claim 1, further comprising one or more of: plasticizer, a stabilizing agent, or a pigment.

- 13. (Original) The composition of claim 12, wherein the composition contains a plasticizer is an amount about 1 wt% to about 9 wt% of the total weight of the composition.
 - 14. (Withdrawn) A nonaqueous cosmetic composition comprising:

a cellulose-based film forming agent present in an amount from about 5% wt to about 15% by weight of the total weight of the composition; and

a polyurethane resin having a weight average molecular weight from about 20,000 to about 80,000 and present in an amount from about 2 wt% to about 15 wt% by weight of the total weight of the composition.

- 15. (Withdrawn) The composition of claim 14, wherein said cellulose-based film forming agent is nitrocellulose.
- 16. (Withdrawn) The composition of claim 14, wherein said polyurethane resin has a $t_{\rm g}$ of about -4°C to about -40°C.

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17. (Withdrawn) The composition of claim 14, wherein said polyurethane resin is selected from the group consisting of the general structures:

$$[-O-(CH_2-CH_2CH_2-O-)_{V-}C(O)-NH-R-NH-C(O)-];$$

and combinations thereof, wherein R is an non-aromatic moiety, x is an integer of from 5 to 50, and y is an integer of from 5 to about 40.

- 18. (Withdrawn) The composition of claim 17, wherein R is an aliphatic moiety.
- 19. (Withdrawn) The composition of claim 18, wherein x is 20 and wherein y is10.
- 20. (Withdrawn) The composition of claim 18, wherein the polyurethane resin has a glass transition temperature (t_g) of about -4°C to about -20°C.
- 21. (Withdrawn) The composition of claim 14, further comprising an arylsulfonamide epoxy resin in an amount of about 1 wt% to about 15 wt% of the total weight of the composition.
- 22. (Withdrawn) The composition of claim 16, wherein said arylsulfonamide epoxy resin is tosylamide epoxy resin.

- 23. (Withdrawn) The composition of claim 17, further comprising a plasticizer present in an amount about 1 wt% to about 9 wt% of the total weight of the composition.
- 24. (Withdrawn) A nonaqueous nail polish composition comprising:
 a solvent in an amount about 45 wt% to about 95 wt%;
 a primary film former in an amount about 5 wt% to about 15 wt%;
 an aliphatic polyurethane resin having a weight average molecular weight from about 20,000 to about 80,000 present in an amount from about 2 wt% to about 15 wt%;
 a plasticizer in an amount about 1 wt% to about 9 wt%;
- a pigment in an amount about 0.01 wt% to about 10 wt% of the total weight of the composition.

a stabilizing agent in an amount about 0.1 wt% to about 3 wt%; and

- 25. (Withdrawn) The composition of claim 24 wherein the solvent is a mixture of about 20 wt% to about 40 wt% butyl acetate and about 20 wt% to about 40 wt% ethyl acetate; wherein the primary film former is nitrocellulose, wherein the plasticizer is toluene sulfonamide; and wherein the stabilizing agent is stearlkonium bentonite and stearlkonium hectorite.
- 26. (Withdrawn) The composition of claim 25, further comprising about 1 wt% to about 15 wt% tosylamide epoxy resin.

- 27. (Withdrawn) A method of imparting an improved flexible, durable and/or transfer resistant cosmetic coating to human nails comprising applying to the nails the composition of claim 1.
- 28. (Withdrawn) A method of imparting an improved flexible, durable and/or transfer resistant cosmetic coating to human nails comprising applying to the nails the composition of claim 14.
- 29. (New) The cosmetic composition of claim 1 in the form of a nail enamel composition.
- 30. (New) The cosmetic composition of claim 29, wherein said nail enamel composition is non-aqueous.
 - 31. (New) A cosmetic composition comprising:

a cellulose-based film forming agent; and

a polyurethane resin having a weight average molecular weight about 20,000 to about 80,000 and a glass transition temperature (t_g) of about -4°C to about -40°C, wherein said polyurethane resin is selected from the group consisting of the general structures:

[-O-(CH(CH₃)CH₂O)_x-C(O)-NH-R-NH-C(O)-]; [-O-(CH₂-CH₂CH₂CH₂-O-)_y-C(O)-NH-R-NH-C(O)-]; Serial No. 10/721,728 Art Unit 1615

and combinations thereof, wherein R is an nonaromatic moiety, x is an integer of from 5 to 50, and y is an integer of from 5 to about 40.